

EXHIBIT J

HISTORICAL CONSOLIDATED BALANCE SHEETS OF THE DEBTORS

Historical Consolidated Balance Sheets

HISTORICAL CONSOLIDATED BALANCE SHEETS

Lexington Precision Corporation
Lexington Precision Corporation - Consolidated
Balance Sheets

Exhibit F.1

In Thousands of U.S. Dollars

	12/31/2004	12/31/2005	12/31/2006	12/31/2007	12/31/2008	7/31/2009
1 Cash and Marketable Securities	\$ 15	\$ 10	\$ 33	\$ 425	\$ 5,576	\$ 3,929
2 Accounts Receivable	13,377	10,640	8,233	8,961	5,198	6,125
3 Inventories	7,519	6,364	6,980	7,268	8,093	6,070
4 Prepaid Expenses and Other Current Assets	1,349	366	759	689	2,049	2,137
5 Deferred Income Taxes	1,090	1,028	374	98	98	0
6 Current Assets of Discontinued Operations	0	254	101	10	7	30
7 Total Current Assets	23,350	18,652	16,480	17,451	21,021	18,291
8 Land	1,829	1,638	1,655	1,696	2,134	2,174
9 Buildings	13,096	11,016	11,052	11,045	11,048	11,068
10 Machinery and Equipment	83,183	84,971	86,210	85,443	86,563	84,354
11 Less: Accumulated Depreciation	(68,385)	(73,085)	(78,329)	(80,805)	(84,556)	(83,705)
12 Net Plant and Equipment	25,720	24,540	20,588	17,379	15,189	13,891
13 Plant and Equipment of Discontinued Operations	0	1,474	1,418	1,338	1,231	1,168
14 Goodwill	7,623	7,623	7,623	7,623	7,623	7,623
15 Deferred Financing Expenses	2,174	1,311	0	37	0	0
16 Other Assets	862	1,051	950	576	590	495
17 Total Other Assets	10,659	9,985	8,573	8,236	8,213	8,118
18 Total Assets	\$ 63,729	\$ 54,651	\$ 47,059	\$ 44,404	\$ 45,654	\$ 41,468
19 Accounts Payable	\$ 8,422	\$ 7,974	\$ 5,301	\$ 5,020	\$ 7,147	\$ 7,043
20 Accrued Income Taxes	(15)	(44)	(39)	(43)	5	25
21 Accrued Interest Expense	975	849	2,130	7,964	13,421	16,664
22 Accrued Operating Expenses	4,334	4,333	3,436	3,542	3,685	3,437
23 Short-Term Debt	14,667	11,979	8,369	10,632	18,219	18,219
24 Current Portion of Long-Term Debt	4,749	14,025	61,332	58,454	55,156	53,893
25 Deferred Gain on Repurchase of Debt	0	0	0	0	0	0
26 Current Liabilities of Discontinued Operations	0	485	221	241	255	325
27 Total Current Liabilities	33,132	39,601	80,750	85,800	97,888	99,606
28 Long-Term Debt, Net of Current Portion	58,949	41,545	406	5	0	0
29 Long-Term Portion of Post-Retirement Obligation	188	181	182	170	170	151
30 Other Long-Term Liabilities	182	86	180	176	144	203
31 Intercompany Payables, Due To (From)	(11,937)	(6,134)	(5,842)	(5,904)	(5,939)	(4,621)
32 Deferred Income Taxes	1,090	1,028	374	98	98	0
33 Total Long-Term Liabilities	48,472	36,706	(4,700)	(5,455)	(5,527)	(4,267)
34 Total Liabilities	81,604	76,307	76,050	80,345	92,361	95,339
35 Common Stock	1,233	1,233	1,235	1,238	1,242	1,245
36 Additional Paid-in Capital	13,169	13,169	13,181	13,187	13,197	13,202
37 Accumulated Deficit	(32,277)	(36,059)	(43,407)	(50,366)	(61,146)	(68,318)
38 Total Shareholders' Equity (Deficit)	(17,875)	(21,656)	(28,991)	(35,941)	(46,707)	(53,871)
39 Total Liabilities & Stockholders' Equity	\$ 63,729	\$ 54,651	\$ 47,059	\$ 44,404	\$ 45,654	\$ 41,468

Source: Internal financial statements
Note: Consolidated statements reflect the Rubber Group and Corporate